

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

[~~R865-19S-55. Hospitals Pursuant to Utah Code Ann. Section 59-12-104.~~]

~~[A. All retail sales (other than prescribed medicines as noted in Rule R865-19S-37) made to hospitals are taxable unless the Tax Commission has furnished the hospital an opinion that it qualifies as a religious or charitable institution, and such hospital furnishes its vendors a purchase order or a check in accordance with instructions set forth in Rule R865-19S-23.]~~

KEY: charities, tax exemptions, religious activities, sales tax

Effective: 5/17/2002

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